

Client: **The Berkeley Retirement Home, Inc.**  
Engagement: **2023 - The Berkeley Retirement Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **TB BRH 2023**  
Workpaper: **3600 - BRH 2022 TB Combined Detail Classified LS**

Account	Description	1st PP-FINAL 12/31/2022	FINAL 12/31/2023
<b>BALANCE SHEET</b>			
<b>Group : [4100]</b>	<b>Cash and Equivalents</b>		
<b>Subgroup : [4100.00]</b>	<b>Cash and Equivalents</b>		
10001.0	TD Bank - Payroll	8,534.25	3,541.33
10012.0	TD Bank - Operating Account	16,346.61	10,187.22
10024.0	Petty Cash - Business Office	400.00	400.00
10024.5	Petty Cash - Maint	0.00	0.00
10025.0	Cash - Resident Funds	400.00	400.00
10025.1	Resident Trust Funds-People's	16,111.47	10,919.60
10230.0	TD Bank - Capital Account	50.00	242,138.28
90100.0	Payroll Clearing	0.00	(2,213.20)
<b>Subtotal [4100.00]</b>	<b>Cash and Equivalents</b>	<b>41,842.33</b>	<b>265,373.23</b>
<b>Total [4100]</b>	<b>Cash and Equivalents</b>	<b>41,842.33</b>	<b>265,373.23</b>
<b>Group : [4200]</b>	<b>Receivables</b>		
<b>Subgroup : [4200.00]</b>	<b>Accounts Receivable</b>		
11000.0	Accounts Receivable	204,176.47	306,679.31
11000.1	Acct Rec -Old	0.00	0.00
<b>Subtotal [4200.00]</b>	<b>Accounts Receivable</b>	<b>204,176.47</b>	<b>306,679.31</b>
<b>Subgroup : [4200.05]</b>	<b>Allowance for Doubtful Accounts</b>		
12400.0	Allowance for Doubtful Accts	(40,133.42)	(37,579.15)
<b>Subtotal [4200.05]</b>	<b>Allowance for Doubtful Accounts</b>	<b>(40,133.42)</b>	<b>(37,579.15)</b>
<b>Subgroup : [4200.10]</b>	<b>Other Receivables</b>		
11005.0	ACCTS REC-OTHER	0.00	0.00
13000.0	Interest Receivable	0.00	0.00
<b>Subtotal [4200.10]</b>	<b>Other Receivables</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [4200]</b>	<b>Receivables</b>	<b>164,043.05</b>	<b>269,100.16</b>
<b>Group : [4400]</b>	<b>Prepaid Expenses</b>		
<b>Subgroup : [4400.00]</b>	<b>Prepaid Expenses</b>		
14310.0	Prepaid Expenses	550.00	0.00
<b>Subtotal [4400.00]</b>	<b>Prepaid Expenses</b>	<b>550.00</b>	<b>0.00</b>
<b>Subgroup : [4400.05]</b>	<b>Prepaid Insurance</b>		
14200.0	Prepaid Insurance	27,548.88	27,343.16

<b>Subtotal [4400.05]</b>	<b>Prepaid Insurance</b>	<b>27,548.88</b>	<b>27,343.16</b>
<b>Total [4400]</b>	<b>Prepaid Expenses</b>	<b>28,098.88</b>	<b>27,343.16</b>
	<b>Current Assets</b>	<b>233,984.26</b>	<b>561,816.55</b>
<b>Group : [4600]</b>	<b>Property, Plant and Equipment</b>		
<b>Subgroup : [4600.01]</b>	<b>Land</b>		
16000.0	Land	43,750.00	43,750.00
<b>Subtotal [4600.01]</b>	<b>Land</b>	<b>43,750.00</b>	<b>43,750.00</b>
<b>Subgroup : [4600.05]</b>	<b>Building</b>		
16230.0	Building	2,123,470.15	2,123,470.15
<b>Subtotal [4600.05]</b>	<b>Building</b>	<b>2,123,470.15</b>	<b>2,123,470.15</b>
<b>Subgroup : [4600.10]</b>	<b>Building Improvements</b>		
18200.0	Building Improvements	1,518,434.71	1,669,684.71
<b>Subtotal [4600.10]</b>	<b>Building Improvements</b>	<b>1,518,434.71</b>	<b>1,669,684.71</b>
<b>Subgroup : [4600.15]</b>	<b>Furniture and Fixtures</b>		
16300.0	Equipment - Cost	610,100.08	625,623.08
16320.0	Furniture & Fixtures - Cost	12,594.60	12,594.60
<b>Subtotal [4600.15]</b>	<b>Furniture and Fixtures</b>	<b>622,694.68</b>	<b>638,217.68</b>
<b>Subgroup : [4600.20]</b>	<b>Motor Vehicles</b>		
16400.0	Motor Vehicles - Cost	0.00	0.00
<b>Subtotal [4600.20]</b>	<b>Motor Vehicles</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [4600.50]</b>	<b>Software</b>		
16500.0	Computer Software	2,274.00	2,274.00
<b>Subtotal [4600.50]</b>	<b>Software</b>	<b>2,274.00</b>	<b>2,274.00</b>
<b>Subgroup : [4600.60]</b>	<b>Accumulated Depreciation</b>		
17230.0	Acc Depr - Building Equip	(1,893,021.75)	(1,915,151.65)
17240.0	Acc Depr - Building Impr	(1,253,366.07)	(1,302,755.31)
17300.0	Acc Depr - Equipment	(601,259.11)	(610,248.23)
17310.0	Acc Depr - Fully Depr Equip	0.00	0.00
17500.0	Acc Depr - Software	(2,274.00)	(2,274.00)
<b>Subtotal [4600.60]</b>	<b>Accumulated Depreciation</b>	<b>(3,749,920.93)</b>	<b>(3,830,429.19)</b>
<b>Total [4600]</b>	<b>Property, Plant and Equipment</b>	<b>560,702.61</b>	<b>646,967.35</b>
<b>Group : [4700]</b>	<b>Investments</b>		
<b>Subgroup : [4700.10]</b>	<b>Investments</b>		
11020.0	Cash - Investment Cash Portion	13,357.32	13,357.32
11010.0	Valuation Account	0.00	0.00
11070.0	Voyageur - Eaton Vance	0.00	0.00

11075.0	Wachovia	0.00	0.00
11080.0	Constitution Research	0.00	0.00
11085.0	Valuation Allow - Constitution	0.00	0.00
11090.0	Investments - Baystate	850,178.28	813,718.54
<b>Subtotal [4700.10]</b>	<b>Investments</b>	<b>863,535.60</b>	<b>827,075.86</b>
<b>Total [4700]</b>	<b>Investments</b>	<b>863,535.60</b>	<b>827,075.86</b>
<b>Group : [4800]</b>	<b>Other Non-Current Assets</b>		
<b>Subgroup : [4800.00]</b>	<b>Other Assets</b>		
10240.0	CSV-LIFE INSURANCE	0.00	0.00
<b>Subtotal [4800.00]</b>	<b>Other Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [4800]</b>	<b>Other Non-Current Assets</b>	<b>0.00</b>	<b>0.00</b>
	<b>Non-Current Assets</b>	<b>1,424,238.21</b>	<b>1,474,043.21</b>
	<b>TOTAL ASSET</b>	<b>1,658,222.47</b>	<b>2,035,859.76</b>
<b>Group : [5100]</b>	<b>Accounts Payable</b>		
<b>Subgroup : [5100.00]</b>	<b>Accounts Payable</b>		
20000.0	Accounts Payable	(315,816.55)	(376,499.65)
<b>Subtotal [5100.00]</b>	<b>Accounts Payable</b>	<b>(315,816.55)</b>	<b>(376,499.65)</b>
<b>Total [5100]</b>	<b>Accounts Payable</b>	<b>(315,816.55)</b>	<b>(376,499.65)</b>
<b>Group : [5200]</b>	<b>Accrued Liabilities</b>		
<b>Subgroup : [5200.00]</b>	<b>Accrued Expenses</b>		
24000.0	Accrued Expenses	(23,849.06)	(36,641.01)
<b>Subtotal [5200.00]</b>	<b>Accrued Expenses</b>	<b>(23,849.06)</b>	<b>(36,641.01)</b>
<b>Subgroup : [5200.05]</b>	<b>Payroll Taxes Withheld and Accrued</b>		
23010.0	Accr'd Employer 401K Match	0.00	0.00
23050.0	Accrued Benefits	(88,300.86)	(89,081.19)
23140.0	401k Withholding	0.00	0.00
23200.0	Accrued Payroll Taxes	(10,157.02)	(13,403.97)
23201.0	Employee Insurance W/H	0.00	0.00
<b>Subtotal [5200.05]</b>	<b>Payroll Taxes Withheld and Accrued</b>	<b>(98,457.88)</b>	<b>(102,485.16)</b>
<b>Subgroup : [5200.10]</b>	<b>Accrued Salaries and Wages</b>		
23000.0	Accrued Salaries	(37,114.00)	(41,696.00)
<b>Subtotal [5200.10]</b>	<b>Accrued Salaries and Wages</b>	<b>(37,114.00)</b>	<b>(41,696.00)</b>
<b>Subgroup : [5200.50]</b>	<b>Other Accrued Liabilities</b>		
20200.0	Patient Funds Due	0.00	0.00
20200.1	Resident Trust Funds- People's	(16,511.47)	(11,319.60)
20450.0	Stimulus Funding - Covid-19	0.00	0.00

<b>Subtotal [5200.50]</b>	<b>Other Accrued Liabilities</b>	<b>(16,511.47)</b>	<b>(11,319.60)</b>
<b>Total [5200]</b>	<b>Accrued Liabilities</b>	<b>(175,932.41)</b>	<b>(192,141.77)</b>
<b>Group : [5300]</b>	<b>Debt</b>		
<b>Subgroup : [5300.00]</b>	<b>Line of Credit</b>		
20005.0	TD Bank - Line of Credit	0.00	0.00
<b>Subtotal [5300.00]</b>	<b>Line of Credit</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [5300.05]</b>	<b>Short-Term Notes Payable</b>		
20010.0	Accounts Payable - Other	0.00	(63,279.76)
<b>Subtotal [5300.05]</b>	<b>Short-Term Notes Payable</b>	<b>0.00</b>	<b>(63,279.76)</b>
<b>Total [5300]</b>	<b>Debt</b>	<b>0.00</b>	<b>(63,279.76)</b>
<b>Group : [5600]</b>	<b>Deferred Income</b>		
<b>Subgroup : [5600.00]</b>	<b>Deferred Income</b>		
20500.0	Deferred Revenue	0.00	0.00
<b>Subtotal [5600.00]</b>	<b>Deferred Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [5600]</b>	<b>Deferred Income</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current Liabilities</b>	<b>(491,748.96)</b>	<b>(631,921.18)</b>
	<b>Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL LIABILITY</b>	<b>(491,748.96)</b>	<b>(631,921.18)</b>
<b>Group : [6100]</b>	<b>Net Assets</b>		
<b>Subgroup : [6100.00]</b>	<b>Unrestricted Net Assets</b>		
28000.0	Fund Balance	(2,638,354.10)	(2,638,354.10)
29000.0	Retained Earnings	1,150,939.05	1,471,880.59
<b>Subtotal [6100.00]</b>	<b>Unrestricted Net Assets</b>	<b>(1,487,415.05)</b>	<b>(1,166,473.51)</b>
<b>Total [6100]</b>	<b>Net Assets</b>	<b>(1,487,415.05)</b>	<b>(1,166,473.51)</b>
	<b>Equity</b>	<b>(1,487,415.05)</b>	<b>(1,166,473.51)</b>
	<b>NET (INCOME) LOSS</b>	<b>320,941.54</b>	<b>(237,465.07)</b>
	<b>TOTAL EQUITY</b>	<b>(1,166,473.51)</b>	<b>(1,403,938.58)</b>
	<b>TOTAL LIABILITY AND EQUITY</b>	<b>(1,658,222.47)</b>	<b>(2,035,859.76)</b>

## INCOME STATEMENT

<b>Group : [7100]</b>	<b>Revenue</b>		
<b>Subgroup : [7100.10]</b>	<b>Private R&amp;B</b>		
30100.1	Private - Residential	(306,470.00)	(286,740.00)
30100.2	Private - SNF	(126,000.10)	(122,058.52)
<b>Subtotal [7100.10]</b>	<b>Private R&amp;B</b>	<b>(432,470.10)</b>	<b>(408,798.52)</b>
<b>Subgroup : [7100.20]</b>	<b>Medicaid R&amp;B</b>		
30105.0	PATIENT PD AMOUNT	0.00	0.00
30200.0	Medicaid - SNF	(2,383,311.50)	(2,476,654.17)
30200.1	MCD SNF Rm Cont'l	867,138.63	759,711.85
30300.0	Medicaid - Residential	(816,505.00)	(878,120.00)
30300.1	MCD R/H Room Cont'l	229,417.15	201,390.99
<b>Subtotal [7100.20]</b>	<b>Medicaid R&amp;B</b>	<b>(2,103,260.72)</b>	<b>(2,393,671.33)</b>
<b>Subgroup : [7100.40]</b>	<b>Medicare Part A R&amp;B</b>		
32400.0	Medicare - Part A	(102,608.72)	(67,230.00)
32400.1	MCR A Room Cont'l	(45,769.86)	(37,288.98)
<b>Subtotal [7100.40]</b>	<b>Medicare Part A R&amp;B</b>	<b>(148,378.58)</b>	<b>(104,518.98)</b>
<b>Subgroup : [7100.50]</b>	<b>HMO R&amp;B</b>		
32600.0	MCR C-SNF	0.00	0.00
32600.1	MCR C Room Cont'l	0.00	0.00
<b>Subtotal [7100.50]</b>	<b>HMO R&amp;B</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [7100]</b>	<b>Revenue</b>	<b>(2,684,109.40)</b>	<b>(2,906,988.83)</b>
<b>Group : [7170]</b>	<b>Other Operating Revenue</b>		
<b>Subgroup : [7170.10]</b>	<b>Other Operating Revenue</b>		
40800.0	BAD DEBT RECOVERY	0.00	0.00
49900.0	Misc. Income	(256,982.78)	(599,298.39)
<b>Subtotal [7170.10]</b>	<b>Other Operating Revenue</b>	<b>(256,982.78)</b>	<b>(599,298.39)</b>
<b>Subgroup : [7170.40]</b>	<b>Contributions</b>		
49910.0	Contributions	(515.00)	(9,767.00)
49915.0	Contributions - Restricted	0.00	0.00
49916.0	Release from Restrictions	0.00	0.00
49916.1	Release for Operations	0.00	0.00
49916.2	Release for Capital Addition	0.00	0.00
49918.0	Grant Income	0.00	0.00
<b>Subtotal [7170.40]</b>	<b>Contributions</b>	<b>(515.00)</b>	<b>(9,767.00)</b>
<b>Subgroup : [7170.60]</b>	<b>Interest income</b>		
48006.0	Interest Income	0.00	0.00
<b>Subtotal [7170.60]</b>	<b>Interest income</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [7170]</b>	<b>Other Operating Revenue</b>	<b>(257,497.78)</b>	<b>(609,065.39)</b>
<b>Group : [7150]</b>	<b>Ancillary Services</b>		

**Subgroup : [7150.10] Private Ancillary**

39400.0	Medical Supplies - PVT	0.00	0.00
39910.0	Ancillaries - PVT	0.00	0.00
<b>Subtotal [7150.10]</b>	<b>Private Ancillary</b>	<b>0.00</b>	<b>0.00</b>

**Subgroup : [7150.40] Medicare Part A Ancillary**

35100.0	PT - MCR A	(7,710.18)	(5,177.99)
36100.0	OT - MCR A	(5,869.52)	(4,987.20)
38100.0	ST - MCR A	(180.58)	0.00
39100.0	Pharmacy - MCR A	(3,961.00)	(2,907.14)
39200.0	X-RAY - MCR A	0.00	0.00
39300.0	LABS - MCR A	(352.21)	(703.86)
39800.0	MCR A Ancillary Cont'l	18,073.49	13,776.19
39908.0	MCR A - 2% Pmt Adj	2,603.02	1,848.63
<b>Subtotal [7150.40]</b>	<b>Medicare Part A Ancillary</b>	<b>2,603.02</b>	<b>1,848.63</b>

**Subgroup : [7150.50] HMO Ancillary**

35075.0	PT - MCR C	0.00	0.00
36275.0	OT - MCR C	0.00	0.00
38275.0	ST - MCR C	0.00	0.00
39105.0	Pharmacy - MCR C	0.00	0.00
39305.0	LABS - MCR C	0.00	0.00
39805.0	MCR C Ancillary Cont'l	0.00	0.00
<b>Subtotal [7150.50]</b>	<b>HMO Ancillary</b>	<b>0.00</b>	<b>0.00</b>

**Subgroup : [7160.40] Medicare Part B Ancillary**

32500.0	Medicare - Part B	0.00	0.00
35050.0	PT-MCR B	(45,334.29)	(18,104.63)
36200.0	OT - MCR B	(20,003.22)	(10,021.55)
38200.0	ST - MCR B	(721.80)	(812.48)
39900.0	MCR B Ancillary Cont'l	14,106.99	5,784.62
39909.0	MCR B - 2% Pmt Adj	71.32	204.07
<b>Subtotal [7160.40]</b>	<b>Medicare Part B Ancillary</b>	<b>(51,881.00)</b>	<b>(22,949.97)</b>

<b>Total [7150]</b>	<b>Ancillary Services</b>	<b>(49,277.98)</b>	<b>(21,101.34)</b>
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**Group : [7160] Prior Year Revenue**

**Subgroup : [7160.00] Prior Year Revenue**

99950.0	Prior Year Adj.	0.00	0.00
<b>Subtotal [7160.00]</b>	<b>Prior Year Revenue</b>	<b>0.00</b>	<b>0.00</b>

<b>Total [7160]</b>	<b>Prior Year Revenue</b>	<b>0.00</b>	<b>0.00</b>
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<b>Revenues</b>	<b>(2,990,885.16)</b>	<b>(3,537,155.56)</b>
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**Group : [9000] Other Income and Expenses**

**Subgroup : [9000.01] Other income**

48000.3	Invest Inc - Wachovia - FC	0.00	0.00
48000.4	Invest Inc - Eaton Vance	0.00	0.00
48000.5	Baystate Dividends	(20,570.01)	0.00
48005.0	CONSTITUTION RESEARCH STOCK	0.00	0.00
49500.0	Gain/Loss on Investment	6,476.33	0.00
49510.0	Unrealized Gain/Loss	166,644.03	(120,675.90)
99960.0	Insurance Proceeds	0.00	0.00
<b>Subtotal [9000.01]</b>	<b>Other income</b>	<b>152,550.35</b>	<b>(120,675.90)</b>

<b>Total [9000]</b>	<b>Other Income and Expenses</b>	<b>152,550.35</b>	<b>(120,675.90)</b>
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<b>Other Income</b>	<b>152,550.35</b>	<b>(120,675.90)</b>
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<b>TOTAL REVENUE</b>	<b>(2,838,334.81)</b>	<b>(3,657,831.46)</b>
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**Group : [7300] Administrative & General**  
**Subgroup : [7300.00] General and Administrative**

49991.0	G & A Misc.	25,282.74	16,684.40
49991.2	GENERAL & ADMIN	0.00	0.00
49999.0	Misc. Expense	0.00	0.00
49999.9	Ins. Claim w/offs	1.08	(0.08)
51250.0	Fines & Penalties	0.00	0.00
51300.0	Vehicle Expense	0.00	0.00
59100.0	Other Exp - Non-Incentive	0.00	0.00
99300.0	Bad Debt Expense	39,305.05	700.00
<b>Subtotal [7300.00]</b>	<b>General and Administrative</b>	<b>64,588.87</b>	<b>17,384.32</b>

**Subgroup : [7300.01] Administrator salary**

50000.0	Administrator Salary	124,502.46	99,710.60
<b>Subtotal [7300.01]</b>	<b>Administrator salary</b>	<b>124,502.46</b>	<b>99,710.60</b>

**Subgroup : [7300.03] Clerical salaries**

50200.0	Clerical Salaries	100,276.29	141,375.18
<b>Subtotal [7300.03]</b>	<b>Clerical salaries</b>	<b>100,276.29</b>	<b>141,375.18</b>

**Subgroup : [7300.05] Sociel Services salary**

80810.0	Social Worker Salaries	22,768.28	24,062.79
<b>Subtotal [7300.05]</b>	<b>Sociel Services salary</b>	<b>22,768.28</b>	<b>24,062.79</b>

**Subgroup : [7300.06] Payroll bookkeeping services**

50300.0	Cont Services - Office	60,839.49	45,629.24
50300.1	Cont Services - PCC	7,601.05	9,408.03
<b>Subtotal [7300.06]</b>	<b>Payroll bookkeeping services</b>	<b>68,440.54</b>	<b>55,037.27</b>

**Subgroup : [7300.07] Administration:Purchased Services**

51040.0	Contracts - Non-Office	0.00	0.00
53060.0	Strategic Planning Services	0.00	0.00

<b>Subtotal [7300.07]</b>	<b>Administration:Purchased Services</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7300.10]</b>	<b>Help wanted advertising</b>		
51600.0	Advertising - Help Wanted	0.00	0.00
<b>Subtotal [7300.10]</b>	<b>Help wanted advertising</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7300.11]</b>	<b>Promotional advertising</b>		
51650.0	Advertising - Promotional	2,264.40	0.00
<b>Subtotal [7300.11]</b>	<b>Promotional advertising</b>	<b>2,264.40</b>	<b>0.00</b>
<b>Subgroup : [7300.12]</b>	<b>Licenses and dues</b>		
51700.0	Licenses/Dues - PT Care Relat	0.00	0.00
51700.3	Lic & Dues - Not PT Care Rela	0.00	0.00
51720.0	Association Dues	3,030.00	3,874.00
51750.0	Licenses/Dues - Administrator	0.00	0.00
<b>Subtotal [7300.12]</b>	<b>Licenses and dues</b>	<b>3,030.00</b>	<b>3,874.00</b>
<b>Subgroup : [7300.34]</b>	<b>Liability insurance</b>		
51030.0	Bonding Insurance	332.00	600.00
51340.0	Vehicle Insurance	740.00	947.01
51342.0	Board of Directors - Ins	8,301.00	9,330.32
57100.0	Liability Insurance	30,163.38	35,885.59
60401.0	Umbrella Insurance	14,686.32	17,273.31
<b>Subtotal [7300.34]</b>	<b>Liability insurance</b>	<b>54,222.70</b>	<b>64,036.23</b>
<b>Subgroup : [7300.35]</b>	<b>Property Insurance</b>		
51341.0	Property Insurance	33,964.00	43,243.50
<b>Subtotal [7300.35]</b>	<b>Property Insurance</b>	<b>33,964.00</b>	<b>43,243.50</b>
<b>Subgroup : [7300.46]</b>	<b>Office Expenses</b>		
50301.0	Bank Service Charges	2,327.52	909.99
51000.0	Office Supplies	4,035.95	3,403.29
51000.5	Small Office Equipment	0.00	0.00
51010.0	Printing & Postage	1,632.40	2,131.01
<b>Subtotal [7300.46]</b>	<b>Office Expenses</b>	<b>7,995.87</b>	<b>6,444.29</b>
<b>Subgroup : [7300.48]</b>	<b>Medical records</b>		
80101.0	Medical Records Salaries	52,273.88	55,030.81
<b>Subtotal [7300.48]</b>	<b>Medical records</b>	<b>52,273.88</b>	<b>55,030.81</b>
<b>Subgroup : [7300.60]</b>	<b>Consultants</b>		
80724.0	MCR A-Phys Services-Specialist	0.00	0.00
<b>Subtotal [7300.60]</b>	<b>Consultants</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7300.62]</b>	<b>Accounting</b>		
53050.0	Accounting & Auditing	22,619.00	47,177.00
<b>Subtotal [7300.62]</b>	<b>Accounting</b>	<b>22,619.00</b>	<b>47,177.00</b>



**Subgroup : [7300.64] Legal**

53100.0	Legal Services	0.00	14,125.67
<b>Subtotal [7300.64]</b>	<b>Legal</b>	<b>0.00</b>	<b>14,125.67</b>

**Subgroup : [7300.66] Pharmacy consultant**

85000.0	Pharmacy Consultant	0.00	0.00
<b>Subtotal [7300.66]</b>	<b>Pharmacy consultant</b>	<b>0.00</b>	<b>0.00</b>

**Subgroup : [7300.68] Medical director**

80400.0	Physicians Services	0.00	0.00
80410.0	Physicians Services - Med Dir	20,404.30	22,200.00
<b>Subtotal [7300.68]</b>	<b>Medical director</b>	<b>20,404.30</b>	<b>22,200.00</b>

**Subgroup : [7300.80] Telephone**

51100.0	Telephone	2,065.08	2,721.02
51150.0	Internet	518.26	1,168.93
<b>Subtotal [7300.80]</b>	<b>Telephone</b>	<b>2,583.34</b>	<b>3,889.95</b>

**Subgroup : [7300.82] Training Expense**

51800.0	Ed/Trng - Staff Dev Supplies	0.00	0.00
51820.0	Ed/Trng - Administration	275.00	0.00
51860.0	Ed/Trng - Job Related	0.00	450.00
<b>Subtotal [7300.82]</b>	<b>Training Expense</b>	<b>275.00</b>	<b>450.00</b>

**Total [7300] Administrative & General**

<b>580,208.93</b>	<b>598,041.61</b>
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**Group : [7400] Employee Benefits**

**Subgroup : [7400.02] Employee benefits**

52000.0	Pension Adm Costs	0.00	0.00
52600.0	401k Company Match	0.00	0.00
60402.0	Cori Check	76.77	315.48
60403.0	Florist & Gifts	0.00	0.00
<b>Subtotal [7400.02]</b>	<b>Employee benefits</b>	<b>76.77</b>	<b>315.48</b>

**Subgroup : [7400.01] Payroll Taxes**

54000.0	Employer P/R Tax - FICA/MEDI	140,115.75	143,027.53
54010.0	Employer P/R Tax - S.U.I.	16,901.06	15,949.77
<b>Subtotal [7400.01]</b>	<b>Payroll Taxes</b>	<b>157,016.81</b>	<b>158,977.30</b>

**Subgroup : [7400.03] Group Insurance**

55750.0	Group Health Insurance	87,373.78	80,655.43
55751.0	Company Paid Life Ins/ADD	3,006.14	2,412.35
55752.0	Group Dental Insurance	10,588.90	11,183.09
55753.0	Company Paid LTD	8,582.06	5,814.41
55754.0	Employee PD Life/STD	12,476.25	9,010.26
<b>Subtotal [7400.03]</b>	<b>Group Insurance</b>	<b>122,027.13</b>	<b>109,075.54</b>

**Subgroup : [7400.04] Workmen's Comp**

55000.0	Workers Comp - Admin	34,256.00	30,535.00
55000.5	Work Comp - Self Pays	0.00	0.00
56000.0	W/C-ADMINISTRATOR	0.00	0.00
<b>Subtotal [7400.04]</b>	<b>Workmen's Comp</b>	<b>34,256.00</b>	<b>30,535.00</b>
<b>Total [7400]</b>	<b>Employee Benefits</b>	<b>313,376.71</b>	<b>298,903.32</b>
<b>Group : [7500]</b>	<b>Occupancy Costs</b>		
<b>Subgroup : [7510.00]</b>	<b>Interest Expense</b>		
50302.0	Interest Expense	2,986.02	8,905.35
<b>Subtotal [7510.00]</b>	<b>Interest Expense</b>	<b>2,986.02</b>	<b>8,905.35</b>
<b>Subgroup : [7530.00]</b>	<b>Depreciation</b>		
60310.0	Depr - Building	22,129.90	22,129.90
60320.0	Depr - Bldg Improvements	54,413.73	49,389.24
60360.0	Depr - Equipment	6,694.28	8,989.12
<b>Subtotal [7530.00]</b>	<b>Depreciation</b>	<b>83,237.91</b>	<b>80,508.26</b>
<b>Total [7500]</b>	<b>Occupancy Costs</b>	<b>86,223.93</b>	<b>89,413.61</b>
<b>Group : [7600]</b>	<b>Maintenance</b>		
<b>Subgroup : [7600.10]</b>	<b>Maintenance Salaries</b>		
61000.0	Plant Salaries	60,284.58	36,468.30
61000.5	Plant PTO	0.00	0.00
<b>Subtotal [7600.10]</b>	<b>Maintenance Salaries</b>	<b>60,284.58</b>	<b>36,468.30</b>
<b>Subgroup : [7600.20]</b>	<b>Maintenance Purchased Services</b>		
61100.0	Plant Purchase Services	30,759.15	66,430.39
61110.0	Plant Trash Removal	9,475.83	10,270.39
61120.0	Plant Medical Waste	1,233.67	(489.13)
61600.0	Plant Landscaping Expense	22,175.00	14,950.00
<b>Subtotal [7600.20]</b>	<b>Maintenance Purchased Services</b>	<b>63,643.65</b>	<b>91,161.65</b>
<b>Subgroup : [7600.30]</b>	<b>Utilities</b>		
61300.0	Plant Utilities - Gas	25,479.64	40,042.21
61311.0	Plant Utilities - Electric	62,477.67	73,501.40
61320.0	Plant Utilities - Water/Sewer	10,516.36	11,551.11
61500.0	Cable Television Expense	14,790.37	13,288.89
<b>Subtotal [7600.30]</b>	<b>Utilities</b>	<b>113,264.04</b>	<b>138,383.61</b>
<b>Subgroup : [7600.50]</b>	<b>Maintenance Supplies and Expenses</b>		
61200.0	Plant Supplies & Exp	3,075.66	2,539.95
93000.0	Capital Expense - Equipment	0.00	0.00
93100.0	Capital Expense - Improvements	0.00	0.00
<b>Subtotal [7600.50]</b>	<b>Maintenance Supplies and Expenses</b>	<b>3,075.66</b>	<b>2,539.95</b>
<b>Total [7600]</b>	<b>Maintenance</b>	<b>240,267.93</b>	<b>268,553.51</b>

<b>Group : [7700]</b>	<b>Housekeeping</b>		
<b>Subgroup : [7700.00]</b>	<b>Housekeeping</b>		
64000.0	Housekeeping Salaries	78,871.43	76,844.55
64000.5	Housekeeping PTO	0.00	0.00
64100.0	Hkpg Purch Services	0.00	0.00
64200.0	Housekeeping Supplies & Exp	16,164.17	17,301.43
<b>Subtotal [7700.00]</b>	<b>Housekeeping</b>	<b>95,035.60</b>	<b>94,145.98</b>
<b>Total [7700]</b>	<b>Housekeeping</b>	<b>95,035.60</b>	<b>94,145.98</b>

<b>Group : [7800]</b>	<b>Laundry &amp; Linen</b>		
<b>Subgroup : [7800.00]</b>	<b>Laundry &amp; linen</b>		
63000.0	Laundry Salaries	32,659.38	42,705.79
63000.5	Laundry PTO	0.00	0.00
63100.0	Laundry Purch Services	27,940.33	24,792.15
63200.0	Laundry Supplies & Exp	0.00	41.71
<b>Subtotal [7800.00]</b>	<b>Laundry &amp; linen</b>	<b>60,599.71</b>	<b>67,539.65</b>
<b>Total [7800]</b>	<b>Laundry &amp; Linen</b>	<b>60,599.71</b>	<b>67,539.65</b>

<b>Group : [7900]</b>	<b>Dietary</b>		
<b>Subgroup : [7900.00]</b>	<b>Dietary</b>		
60405.0	Special Function Food	(307.61)	1,092.49
60406.0	Special Function Supplies	0.00	60.84
62000.0	Dietary Aide Salaries	160,495.65	168,776.03
62000.5	Dietary Aide PTO	0.00	0.00
62100.0	Dietary Food	111,674.43	101,322.90
62111.0	Dietary Cooks	125,386.94	129,617.34
62111.5	Dietary Cooks PTO	0.00	0.00
62200.0	Dietary Purchase Services	9,053.03	18,534.45
62350.0	Dietician Purch Services	12,183.75	11,520.00
62400.0	Dietary Supplies Exp	10,708.46	4,180.99
62401.0	Dietary Cleaning Supplies	3,638.50	5,294.98
62402.0	Dietary Small Equip	0.00	824.25
<b>Subtotal [7900.00]</b>	<b>Dietary</b>	<b>432,833.15</b>	<b>441,224.27</b>
<b>Total [7900]</b>	<b>Dietary</b>	<b>432,833.15</b>	<b>441,224.27</b>

<b>Group : [8000]</b>	<b>Nursing</b>		
<b>Subgroup : [8000.20]</b>	<b>RN's</b>		
70000.0	RN - Dir of Nursing	92,520.92	112,835.15
70100.0	RN Salaries	71,632.86	158,416.79
70200.0	RN Purch Services	2,504.60	59,390.08
<b>Subtotal [8000.20]</b>	<b>RN's</b>	<b>166,658.38</b>	<b>330,642.02</b>

<b>Subgroup : [8000.30]</b>	<b>LPN's</b>		
70300.0	LPN Salaries	239,559.21	144,834.41
70300.5	LPN PTO	0.00	0.00

70400.0	LPN Purch Services	39,139.65	131,578.30
<b>Subtotal [8000.30]</b>	<b>LPN's</b>	<b>278,698.86</b>	<b>276,412.71</b>
<b>Subgroup : [8000.40] Nurses Aides</b>			
70500.0	Nurses Aides Salaries	355,171.78	301,019.79
70500.5	Nurses Aides - Purch Services	12,369.78	77,104.05
70501.0	Nurses Aides Sal - Retirement	283,339.64	297,959.94
70501.5	CNA RCC PTO	0.00	0.00
<b>Subtotal [8000.40]</b>	<b>Nurses Aides</b>	<b>650,881.20</b>	<b>676,083.78</b>
<b>Subgroup : [8000.50] MDS/MMQ Purchased Services</b>			
70450.0	MMQ Nurse	0.00	0.00
70455.0	MDS Nurse	10,054.80	26,884.11
<b>Subtotal [8000.50]</b>	<b>MDS/MMQ Purchased Services</b>	<b>10,054.80</b>	<b>26,884.11</b>
<b>Total [8000]</b>	<b>Nursing</b>	<b>1,106,293.24</b>	<b>1,310,022.62</b>
<b>Group : [8100] Recreation</b>			
<b>Subgroup : [8100.00] Recreation</b>			
87100.0	Recreational Salaries	101,186.66	106,000.39
87100.5	Recreational PTO	0.00	0.00
87200.0	Recreational Purch Services	3,590.75	3,730.00
87300.0	Recreational Supplies	1,300.30	1,706.07
<b>Subtotal [8100.00]</b>	<b>Recreation</b>	<b>106,077.71</b>	<b>111,436.46</b>
<b>Total [8100]</b>	<b>Recreation</b>	<b>106,077.71</b>	<b>111,436.46</b>
<b>Group : [8200] Physical Therapy</b>			
<b>Subgroup : [8200.00] Physical Therapy</b>			
80705.0	THERAPY PURCHASE SERVICES	0.00	0.00
80850.0	Dir. Of Rehab Indirect	0.00	0.00
80860.0	PT Indirect	0.00	0.00
80864.0	PT-MCR C	0.00	0.00
80865.0	PT - MCR A	10,230.81	6,040.80
80867.0	PT - MCR B	31,266.59	16,038.20
80868.0	PT-Private	0.00	0.00
<b>Subtotal [8200.00]</b>	<b>Physical Therapy</b>	<b>41,497.40</b>	<b>22,079.00</b>
<b>Total [8200]</b>	<b>Physical Therapy</b>	<b>41,497.40</b>	<b>22,079.00</b>
<b>Group : [8300] Occupational Therapy</b>			
<b>Subgroup : [8300.00] Occupational Therapy</b>			
80870.0	OT Indirect	0.00	0.00
80874.0	OT-MCR C	0.00	0.00
80875.0	OT - MCR A	9,666.93	5,717.50
80877.0	OT - MCR B	13,351.18	10,458.68
<b>Subtotal [8300.00]</b>	<b>Occupational Therapy</b>	<b>23,018.11</b>	<b>16,176.18</b>

<b>Total [8300]</b>	<b>Occupational Therapy</b>	<b>23,018.11</b>	<b>16,176.18</b>
<b>Group : [8400]</b>	<b>Speech Therapy</b>		
<b>Subgroup : [8400.00]</b>	<b>Speech Therapy</b>		
80840.0	ST Indirect	0.00	0.00
80841.0	ST - MCR A	1,920.25	1,947.26
80842.0	ST - MCR B	1,496.01	667.83
<b>Subtotal [8400.00]</b>	<b>Speech Therapy</b>	<b>3,416.26</b>	<b>2,615.09</b>
<b>Total [8400]</b>	<b>Speech Therapy</b>	<b>3,416.26</b>	<b>2,615.09</b>
<b>Group : [8600]</b>	<b>Medical Supplies &amp; Drugs</b>		
<b>Subgroup : [8600.00]</b>	<b>Medical Supplies &amp; Drugs</b>		
80720.0	MCR A-Legend	4,340.25	2,784.13
80723.0	MCR A - Lab X-rays	3,964.82	1,046.46
80730.0	MCR D - Non-Covered	520.81	833.65
<b>Subtotal [8600.00]</b>	<b>Medical Supplies &amp; Drugs</b>	<b>8,825.88</b>	<b>4,664.24</b>
<b>Total [8600]</b>	<b>Medical Supplies &amp; Drugs</b>	<b>8,825.88</b>	<b>4,664.24</b>
<b>Group : [8700]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : [8700.00]</b>	<b>House supplies not resold</b>		
51005.0	Uniforms	0.00	0.00
80700.0	House Supplies	37,861.15	38,035.71
80701.0	Therapy House Supplies	0.00	0.00
80722.0	Nursing Rental Equip	0.00	0.00
<b>Subtotal [8700.00]</b>	<b>House supplies not resold</b>	<b>37,861.15</b>	<b>38,035.71</b>
<b>Total [8700]</b>	<b>House Supplies Not Resold</b>	<b>37,861.15</b>	<b>38,035.71</b>
<b>Group : [8900]</b>	<b>Nursing facility user fees</b>		
<b>Subgroup : [8900.00]</b>	<b>Nursing facility user fees</b>		
60404.0	User Fee Commonwealth of MA	15,015.53	50,379.50
<b>Subtotal [8900.00]</b>	<b>Nursing facility user fees</b>	<b>15,015.53</b>	<b>50,379.50</b>
<b>Total [8900]</b>	<b>Nursing facility user fees</b>	<b>15,015.53</b>	<b>50,379.50</b>
	<b>Operating Expenses</b>	<b>3,150,551.24</b>	<b>3,413,230.75</b>
<b>Group : [9000]</b>	<b>Other Income and Expenses</b>		
<b>Subgroup : [9000.02]</b>	<b>Other expenses</b>		
50500.1	Investment Fees	8,725.11	7,135.64
54030.0	FOREIGN TAXES ON INVEST	0.00	0.00
99930.0	Unrelated Expenses	0.00	0.00
<b>Subtotal [9000.02]</b>	<b>Other expenses</b>	<b>8,725.11</b>	<b>7,135.64</b>
<b>Total [9000]</b>	<b>Other Income and Expenses</b>	<b>8,725.11</b>	<b>7,135.64</b>

Other Expenses	<u>8,725.11</u>	<u>7,135.64</u>
TOTAL EXPENSE	<u>3,159,276.35</u>	<u>3,420,366.39</u>
NET (INCOME) LOSS	<u><u>320,941.54</u></u>	<u><u>(237,465.07)</u></u>
Sum of Account Groups*	0.00	(0.00)